IN THE CLAIMS

Please amend the claims as follows:

1. (Previously Presented) A method of coding a audio signal comprising the steps of:

subdividing the sound signal into a plurality of segments, each segment is coded to a corresponding frame, wherein the sound signal is represented as a set of sine waves defined by their amplitude and frequency;

storing the amplitude and the frequency of each sine wave in a segment in a frame, independently of other segments; and

grouping the frames into n streams.

- 2. (Previously Presented) The coding method as claimed in claim 1, wherein the phase of each sine wave in a segment is stored in the frame corresponding to this segment.
- 3. (Previously Presented) The coding method as claimed in claim 1, wherein \underline{n} equals 2.
- 4. (Currently Amended) A method of decoding a sound signal comprising the steps of; selecting a stream, which includes a plurality of frames, in which each frame contains information about a segment of the sound signal independent of other segments and the frames are subdived into n streams;

generating sine waves for each segment of the sound signal for which a corresponding frame is present in the selected stream, which sine waves are based on the information in the corresponding frame; and

generating sine waves for each segment of the sound signal for which no corresponding frame is present in the selected stream, which sine waves are based on the information in the frames corresponding to a segment selected from a segment immediately preceding and a segment immediately following the respective segment, thereby reconstructing the sound signal.

- 5. (Previously Presented) The decoding method as claimed in claim 4, wherein the sine waves are generated for a segment of the sound signal for which no corresponding frame occurs in the selected stream, but for which a corresponding frame does occur in another stream, which sine waves are based on the information in the corresponding frame from the other stream.
- 6. (Previously Presented) A system for coding a sound signal comprising:

a processor configured to subdivide the sound signal into various segments and each segment is coded to a corresponding frame, wherein the sound signal is represented as a set of sine waves defined by their amplitude and frequency and stored in a corresponding frame, independently of other segments, and grouped into \underline{n} streams, where frame number \underline{i} is assigned to stream \underline{i} modulo-n.

- 7. (Previously Presented) The coding system as claimed in claim 6, wherein the coding system also includes means for storing the phase of each sine wave in a segment in the frame corresponding to this segment.
- 8. (Previously Presented) The coding system as claimed in claim 6, wherein n equals two.
- 9. (Currently Amended) A system for decoding a sound signal comprising:
- a processor configured to select a stream of numbered frames of a plurality of streams, in which each frame contains information about a segment of the sound signal independent of other segments and the frames are subdived into n streams, and generate sine waves for each segment of the sound signal for which a corresponding frame is present in the selected stream, which sine waves are based on the information in the corresponding frame, and generate sine waves for each segment of the sound signal for which no corresponding frame is present in the selected stream, which sine waves are based on the information in the frames corresponding to a segment selected from a segment immediately preceding and a segment immediately following the respective segment.
- 10. (Previously Presented) The decoding system as claimed in claim 9, wherein the decoding system is also arranged for generating sine waves for a segment of the sound signal for which a corresponding frame does not occur in the selected stream, but for which a corresponding frame does occur in another stream, which sine waves are based on the

information in the corresponding frame from the other stream.

11. (Original) A system arranged for recording and playing back sound signals, comprising a coder as claimed in claim 8, a storage system and a decoder as claimed in claim 10, in which:

the coder is arranged for applying two streams of frames to the storage system;

the storage system comprises a storage medium divided into at least a first and a second part, the storage system being arranged for being in one of the two states: initially in a state A for storing the one stream offered by the coder in the first part of the storage medium and the other stream offered by the coder in the second part, and when the available free space on the storage medium falls short of a predefined limit, in a state B, in which the first part of the storage medium is no longer used for storing the offered streams, and the second part of the storage medium is intended to store one of the two offered streams while a stream stored in the second part in state A is overwritten; and

the decoder is arranged for receiving two streams of frames from the storage medium if the storage system is in state \underline{A} and for receiving one stream from one of the parts of the storage medium if the storage system is in state B.

12 (Previously Presented) The coding method as claimed in claim 1, wherein the frames are numbered and grouped into n streams, where frame number \underline{i} is assigned to stream \underline{i} modulo- \underline{n} .

13 (Previously Presented) The coding system as claimed in claim 6, wherein the frames are numbered and grouped into n streams, where frame number \underline{i} is assigned to stream \underline{i} modulo- \underline{n} .